

# Department of Commerce

## MTS Financial Management Indicators

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### **What does it measure?**

Welcome to the Metric Tracking System (MTS). MTS is a performance measurement system that captures key financial management indicators across the Federal Government. The tool's intent is to provide government managers, Congress, and other stakeholders information to assess the financial management health of the Federal Government as a whole and for each individual agency. Tracking performance on indicators helps to guide financial management reforms and targets resources to areas where better stewardship is needed.

### **How are we doing?**

The CFO Council will use this space to summarize trends in the financial indicators. The summary will include progress, trends, and corrective actions (when applicable).

**Data Updated Through November, 2004**

**Contact Us**

## Department of Commerce

### 1. Fund Balance with Treasury (Net)

#### What does it measure?

Identifies the difference between the fund balance reported in Treasury reports and the agency fund balance with Treasury recorded in its general ledger on a net basis.

#### Why is it important?

Smaller reconciliation differences translate to greater integrity of financial reports and budget results.

Month	Net Amount Reconciled (Thousands)	Net Amount Unreconciled (Thousands)	Treasury Cash Balance (Billions)	Net Percent Unreconciled To Total
Nov 04	\$5,808,846.0	\$0.000	\$5.8	0.00%
Oct 04	\$6,278,627.0	\$0.000	\$6.3	0.00%
Sep 04	\$6,709,781.0	\$0.000	\$6.7	0.00%
Aug 04	\$7,274,991.0	\$0.000	\$7.3	0.00%
Jul 04	\$7,826,645.0	\$0.000	\$7.8	0.00%
Jun 04	\$8,372,965.0	\$0.000	\$8.4	0.00%

#### Goals

Green – fully successful  $\leq 2\%$

Yellow – minimally successful  $> 2\% - \leq 10\%$

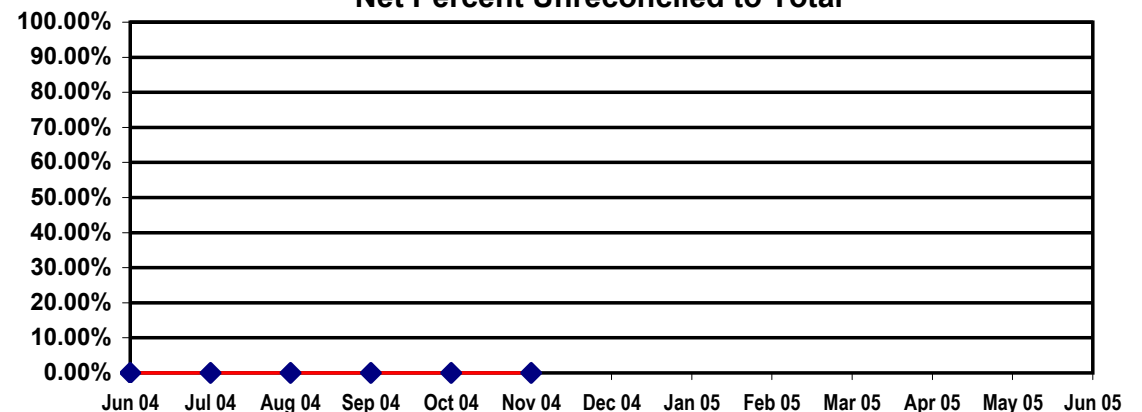
Red – unsuccessful  $> 10\%$

#### Status



Nov, 04: 0.00%

Net Percent Unreconciled to Total



## Department of Commerce

### 2. Amount in Suspense (Absolute) Greater than 60 Days Old

#### What does it measure?

The timeliness of clearing and reconciling suspense accounts. This metric is reported quarterly.

#### Why is it important?

Prompt clearance of amounts in suspense translates to greater integrity of balances. Timely reconciliation supports clean audits and makes financial information more accurate.

#### Goals

Green – fully successful  $\leq 10\%$

Yellow – minimally successful  $> 10\% - \leq 20\%$

Red – unsuccessful  $> 20\%$

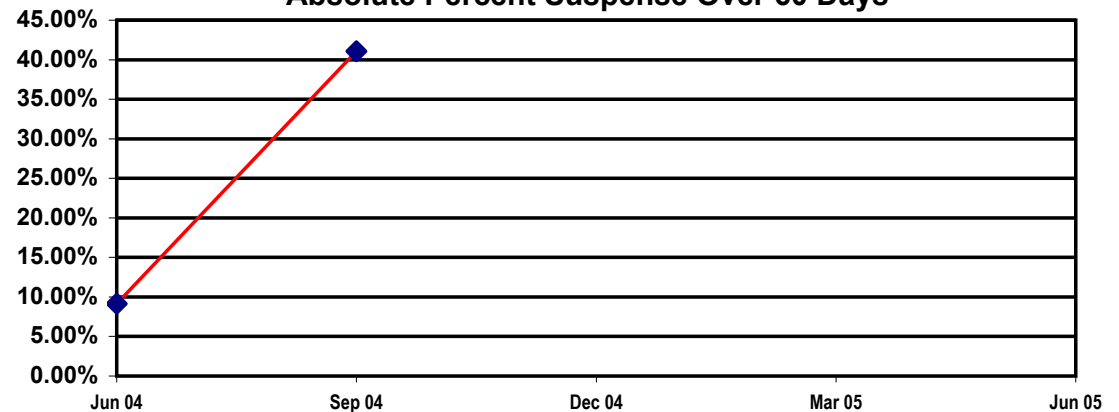
#### Status



Nov, 04: 41.06%

Month	Amount Over 60 Days (Thousands)	Total Suspense (Millions)	Percent Over 60 Days
Sep 04	\$5,461.0	\$13.3	41.06%
Jun 04	\$4,222.0	\$46.2	9.14%

**Absolute Percent Suspense Over 60 Days**



## Department of Commerce

### 3. Delinquent Accounts Receivable from Public Over 180 days

#### What does it measure?

The success in reducing or eliminating delinquent accounts receivable from the public. This metric is reported quarterly.

#### Why is it important?

It shows how well the agency actively collects debt. Actively collecting debt improves management accountability, reduces Treasury borrowing, and increases accuracy in reporting.

#### Goals

Green – fully successful  $\leq 10\%$

Yellow – minimally successful  $> 10\% - \leq 20\%$

Red – unsuccessful  $> 20\%$

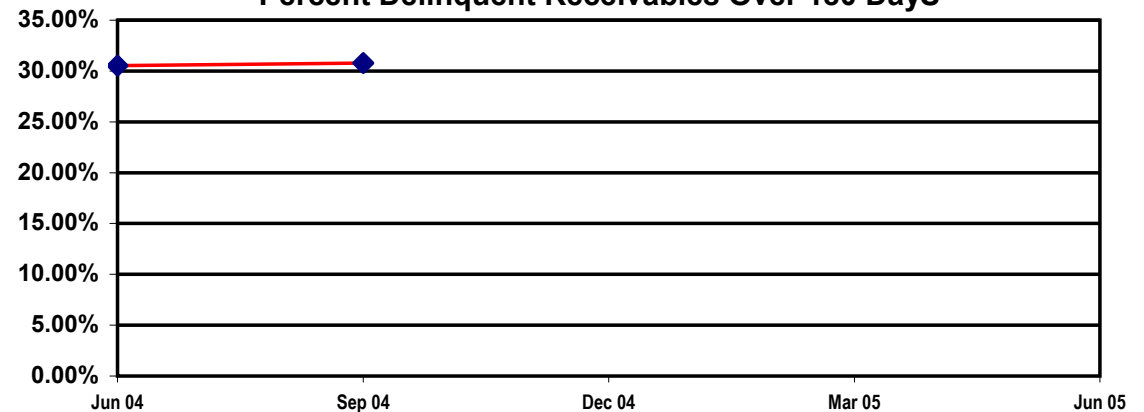
#### Status



Nov, 04: 30.78%

Month	Delinquent Receivables Over 180 Days (Millions)	Total Receivables (Thousands)	Percent Delinquent Receivables Over 180 Days
Sep 04	\$150.74	\$489,679.00	30.78%
Jun 04	\$149.70	\$490,464.00	30.52%

Percent Delinquent Receivables Over 180 Days



## Department of Commerce

### 4. Electronic Payments

#### What does it measure?

The number of electronic payments measures the extent to which vendors are paid electronically.

#### Why is it important?

A high use of electronic funds transfer saves money, reduces paperwork, and improves cash management.

#### Goals

Green – fully successful  $\geq 96\%$

Yellow – minimally successful  $\geq 90\% - < 96\%$

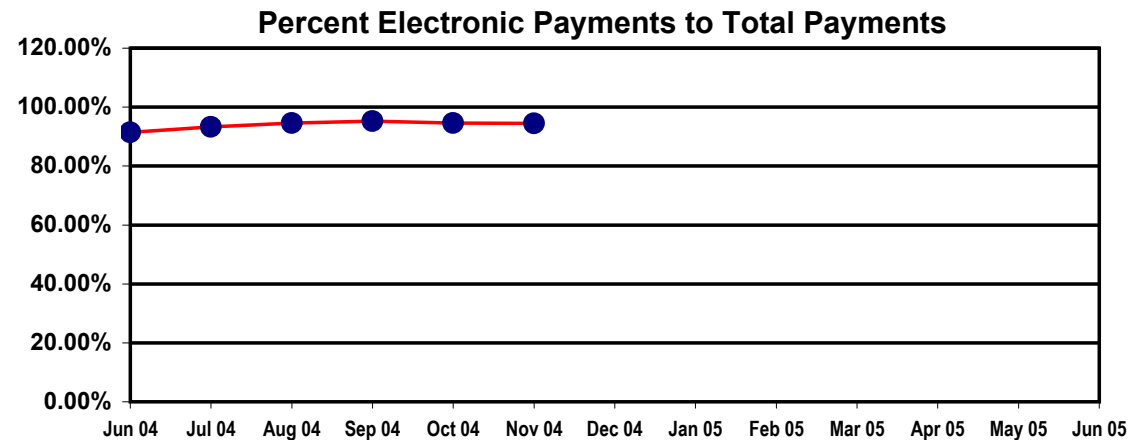
Red – unsuccessful  $< 90\%$

#### Status



Nov, 04: 94.44%

Month	Total Payments (Thousands)	Electronic Payments (Thousands)	Percent Electronic Payments to Total Payments
Nov 04	36.000	34.000	94.44%
Oct 04	37.000	35.000	94.59%
Sep 04	42.000	40.000	95.24%
Aug 04	55.000	52.000	94.55%
Jul 04	45.000	42.000	93.33%
Jun 04	47.000	43.000	91.49%



## Department of Commerce

### 5a. Percent Non-Credit Card Invoices Paid on Time

#### What does it measure?

How many non credit card invoices are paid on time in accordance with the Prompt Payment Act (PPA).

#### Why is it important?

Timely payment reduces interest charges and reflects a high degree of accountability and integrity.

Month	Percent Invoices Paid on Time
Nov 04	96.70%
Oct 04	96.00%
Sep 04	96.50%
Aug 04	96.10%
Jul 04	96.20%
Jun 04	96.00%

#### Goals

Green – fully successful  $\geq 98\%$

Yellow – minimally successful  $\geq 97\% - < 98\%$

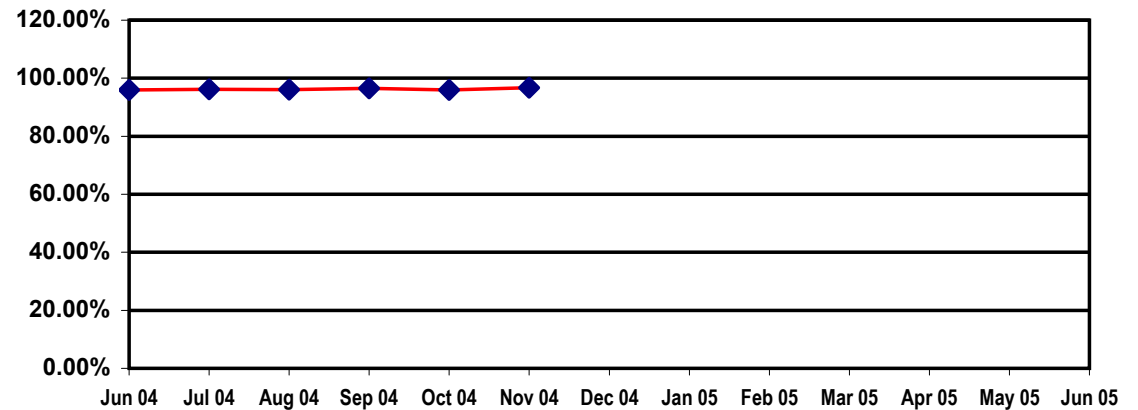
Red – unsuccessful  $< 97\%$

#### Status



Nov, 04: 96.70%

Percent Invoices Paid on Time



## Department of Commerce

### 5b. Interest Penalties Paid

#### What does it measure?

The amount of interest penalties paid on late invoices relative to total dollars paid in accordance with the PPA.

#### Why is it important?

Smaller percentages of interest paid shows that an agency is paying its bills in a timely manner. Not having to pay interest saves agencies money and allows funds to be used for their intended purpose.

#### Goals

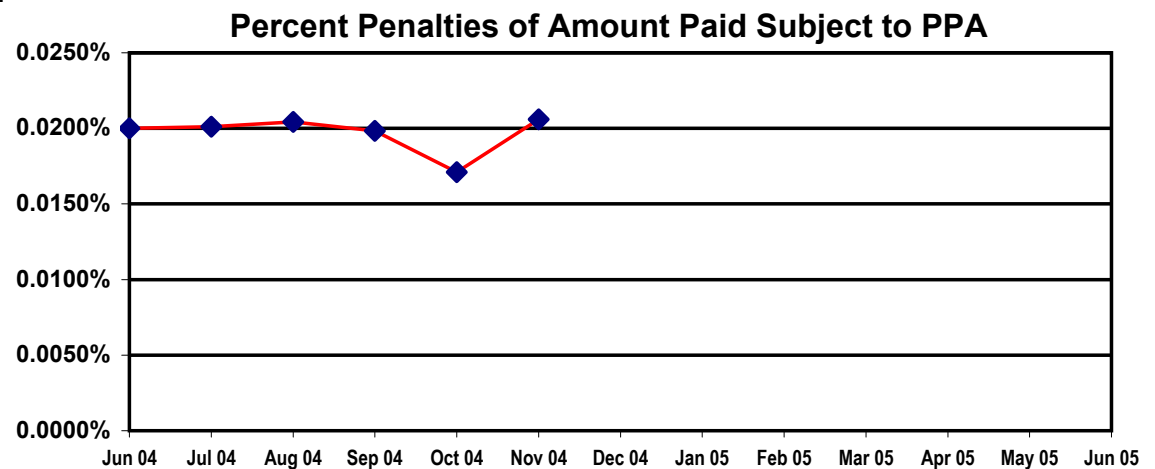
- Green – fully successful  $\leq 0.02\%$
- Yellow – minimally successful  $> 0.02\% - \leq 0.03\%$
- Red – unsuccessful  $> 0.03\%$

#### Status



Nov, 04: 0.0206%

Month	Interest Paid (Thousands)	Total Amount Paid Subj. To PPA (Thousands)	Percent Penalties of Amount Paid Subj. To PPA
Nov 04	\$37.000	\$179,710.0	0.0206%
Oct 04	\$26.000	\$151,924.0	0.0171%
Sep 04	\$42.000	\$211,845.0	0.0198%
Aug 04	\$35.000	\$171,284.0	0.0204%
Jul 04	\$39.000	\$193,933.0	0.0201%
Jun 04	\$32.000	\$159,886.0	0.0200%



## Department of Commerce

### 6a. Travel Card Delinquency Rates Individually Billed Account (IBA)

#### What does it measure?

The percent of travel card balances outstanding over 61 days for Individually Billed Accounts (IBA).

#### Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

#### Goals (IBA)

Green – fully successful  $\leq 2\%$

Yellow – minimally successful  $> 2\% - \leq 4\%$

Red – unsuccessful  $> 4\%$

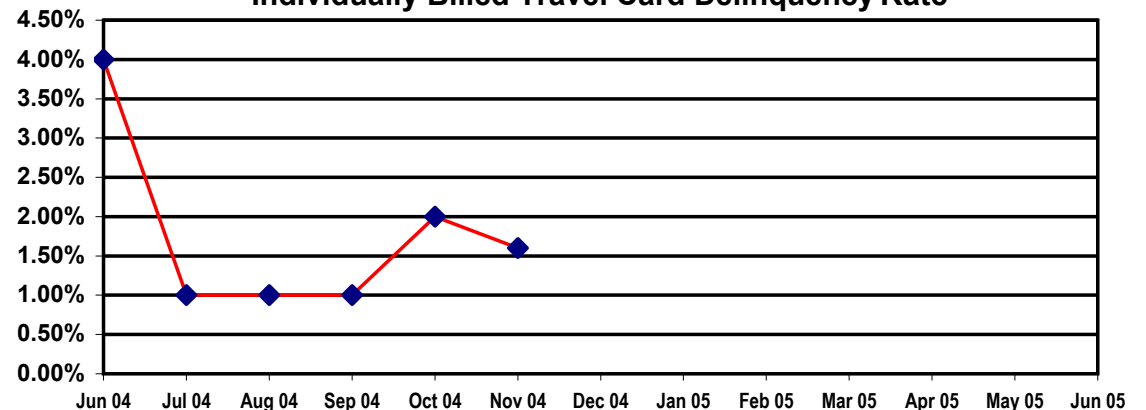
#### Status



Nov, 04: 1.60%

Month	IBA Balance (Thousands)	IBA Rate Percent
Nov 04	\$63.000	1.60%
Oct 04	\$70.000	2.00%
Sep 04	\$57.000	1.00%
Aug 04	\$40.000	1.00%
Jul 04	\$34.000	1.00%
Jun 04	\$146.000	4.00%

Individually Billed Travel Card Delinquency Rate





## Department of Commerce

### 6b. Travel Card Delinquency Rates Centrally Billed Account (CBA)

#### What does it measure?

The percent of travel card balances outstanding over 61 days for Centrally Billed Accounts (CBA).

#### Why is it important?

Reducing outstanding travel card balances helps increase rebates to agencies.

#### Goals (CBA)

Green – fully successful = 0%

Yellow – minimally successful > 0% - <= 1.5%

Red – unsuccessful > 1.5%

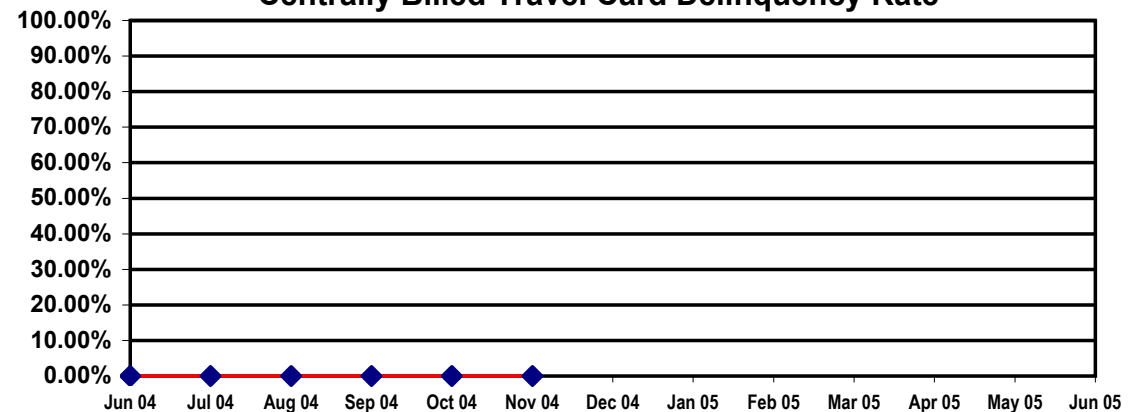
#### Status



Nov, 04: 0.00%

Month	CBA Balance (Thousands)	CBA Rate Percent
Nov 04	\$0.000	0.00%
Oct 04	\$0.000	0.00%
Sep 04	\$0.000	0.00%
Aug 04	\$0.000	0.00%
Jul 04	\$0.000	0.00%
Jun 04	\$9.000	0.00%

Centrally Billed Travel Card Delinquency Rate



## Department of Commerce

### 6c. Purchase Card Delinquency Rates

#### What does it measure?

The percent of purchase card balances outstanding over 61 days.

#### Why is it important?

Reducing outstanding purchase card balances helps increase rebates to agencies and reduces interest payments.

#### Goals

Green – fully successful = 0%

Yellow – minimally successful > 0% - <= 1.5%

Red – unsuccessful > 1.5%

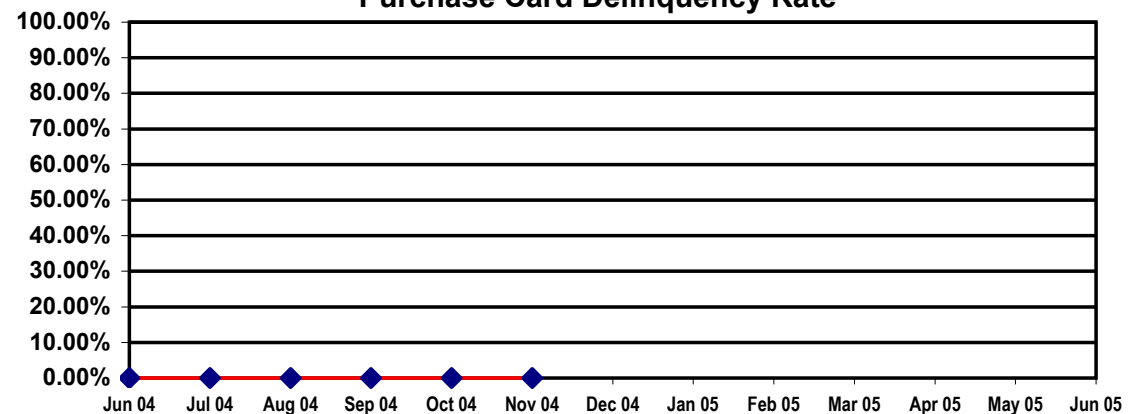
#### Status



Nov, 04: 0.00%

Month	Balance (Thousands)	Rate Percent
Nov 04	\$0.000	0.00%
Oct 04	\$0.000	0.00%
Sep 04	\$0.000	0.00%
Aug 04	\$0.000	0.00%
Jul 04	\$0.000	0.00%
Jun 04	\$0.000	0.00%

Purchase Card Delinquency Rate



# MTS Financial Management Contacts

Government-wide  
Agency for International Development  
Department of Agriculture  
Department of Commerce  
Department of Defense  
Department of Education  
Department of Energy  
Department of Health and Human Services  
Department of Homeland Security  
Department of Housing and Urban Development  
Department of Justice  
Department of Labor  
Department of the Interior  
Department of State  
Department of Transportation  
Department of Treasury  
Department of Veterans Affairs  
Environmental Protection Agency  
General Services Administration  
National Aeronautics and Space Administration  
Nuclear Regulatory Commission  
National Science Foundation  
Office of Personnel Management  
Small Business Administration  
Social Security Administration

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# MTS Financial Management Indicators

## How are we doing?

Federal agencies are owed debts from a variety of individuals and entities. A few examples of debt are loan repayments, duplicate or erroneous grant or entitlement payments, as well as fines or penalties and other debts. These debts total billions of dollars government-wide. Improving the management of these debts – especially improved performance in the collection of outstanding debts – is important to ensuring that taxpayer dollars are spent wisely and efficiently.

Indicator 3, Delinquent Accounts Receivable from the Public, of the Metric Tracking System (MTS) reports on public debt that has been delinquent for more than 180 days. According to the metric goals, agencies have a way to go to meet the Green standard. What the data doesn't show, however, is why some agencies are reporting more delinquent debt than others. For example, some agencies: (1) have a high percentage of debt in litigation; (2) are attempting to collect from bankrupt debtors; or (3) are collecting debt at guaranteed lenders. Each of these efforts often takes considerable time to resolve.

Agencies are diligently working to reduce the amount of delinquent debt in this category by improving the screening of potential borrowers and improving internal agency collection practices. In the case of credit programs, improvements are also being made in litigating the debt at the Department of Justice, and transferring the debt to the Department of the Treasury for cross-servicing and administrative offset opportunities.